

Part III - Administrative, Procedural, and Miscellaneous

Effect of Emancipation Day on Filing and Payment Deadlines

Notice 2011-17

Purpose

This notice advises of the effect of Emancipation Day, a legal holiday in the District of Columbia, on the filing deadline for all tax forms and payments required to be filed or completed on or before April 15, including the Form 1040 series tax returns.

Background

Section 6072(a) of the Internal Revenue Code imposes a deadline of April 15 for filing income tax returns. When April 15 falls on a Saturday, Sunday, or legal holiday, a return is considered timely filed if filed on the next succeeding day that is not a Saturday, Sunday, or legal holiday. I.R.C. § 7503. Legal holiday means a legal holiday in the District of Columbia. *Id.*

Under District of Columbia law, Emancipation Day, April 16, is a legal holiday. D.C. Code § 28-2701 (2010). When April 16 falls on a Saturday, the preceding day is the observed holiday, and when it falls on a Sunday, the succeeding day is the observed holiday. *Id.* Because Emancipation Day is a legal holiday in the District of Columbia, in certain years it will have implications for taxpayers nationwide with respect to the filing deadlines for all tax forms and payments required to be filed or completed on or before April 15, including the Form 1040 series tax returns.

Effect of Emancipation Day on Filing Deadlines

For taxpayers nationwide, when Emancipation Day, April 16, falls on a:

- Saturday: Friday, April 15 is the observed date and the filing deadline for all tax forms and payments required to be filed or completed on or before April 15, is Monday, April 18.
- Sunday: Monday, April 17 is the observed date and the filing deadline for all tax forms and payments required to be filed or completed on or before April 15, is Tuesday, April 18.
- Monday: Monday, April 16 is the holiday and the filing deadline for all forms and payments required to be filed or completed on or before April 15, is Tuesday, April 17.

For example, in 2011, Emancipation Day falls on a Saturday, meaning that it will be observed on Friday, April 15, 2011. The filing deadline for all tax forms and payments required to be filed or completed on or before April 15 (as described in Section 6072(a), including the Form 1040 series of returns) will be Monday, April 18, 2011. The IRS will widely publicize the rule in this Notice in affected years to remind the public that the filing deadline is extended.

Drafting Information

The principal author of this notice is Channpreet Singh of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this notice, contact Procedure & Administration, Branches 6 & 7, at (202) 622-4570 (not a toll-free call).